



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, November 18, 2015 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	January 20, 2016

**MEMBERS PRESENT**

Alison Houck, Professional Member  
Karen Smith, Professional Member  
John McManus, Professional Member  
Sarah Patterson, Professional Member  
Gary Pippin, Public Member  
Robert Paretta, Educational Member, Secretary

**ABSENT**

Kathryn Schultz, Professional Member, President  
Judith Scarborough, Professional Member  
Prameela Kaza, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, DSCPA

**CALL TO ORDER**

Mr. Paretta called the meeting to order at 9:13 am.

**REVIEW OF MINUTES**

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the amended minutes dated October 21, 2015. The motion carried unanimously.

**Unfinished Business**

Re-review of Applications

A motion was made by Ms. Smith, seconded by Mr. McManus to approve the application of Peter Chrustowski. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. McManus to approve the application of Michael Lacinski. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. McManus to approve the application of Shweta Gupta. The motion carried unanimously.

#### Ratification of Tabled Applications

The applications of Kyoko Tanimoto (CPA Permit) and Jang Jingran (Combined CPA Certificate and Permit) were tabled in error at the October 21, 2015 scheduled Board meeting. Ms. Schultz and Ms. Brown worked together to correct both applications.

A motion was made by Mr. McManus, seconded by Mr. Pippin to ratify the applications. The motion carried unanimously.

#### Re-signing of Board Order to Amend Regulation 10.4

The Board reviewed and resigned the Board Order that amends Regulation 10.4.

#### **New Business**

##### Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the application of Haitian Chen. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the application of Ashutosh Bobade. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the application of Stephanie Palmer. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the application of Nicholas Alexander. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the application of Ernest Yao Felix Gborglah. The motion carried unanimously.

#### Ratification of CPA Certificate Applications

A motion was made by Mr. Paretta, seconded by Mr. McManus, to ratify the applications of Jeremy Bosley, Tang Jingran, and Kyoko Tanimoto. The motion carried unanimously.

#### Complaint Status

04-01-15	Closed
04-02-15	Open
04-03-15	Awaiting Assignment
04-04-15	Referred to AG
04-05-15	Open

04-06-15      Open  
04-07-15      Open

#### Review of Firm Permit Application

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the Firm Permit application of Gary M. Anderson, LLC. The motion carried unanimously.

### **CORRESPONDENCE**

#### Letter from Brian Esworthy- PTD Hearing

Mr. Esworthy was not present for the hearing. Ms. Brown presented the Board with Exhibit A: a letter from Mr. Esworthy to be presented as relevant evidence at the hearing. The letter stated that Mr. Esworthy believes that he meets the education requirements for a permit to practice as listed in Section 4.1.4 of the Rules and Regulations.

Mr. Maloney stated that Mr. Esworthy has a certificate already and that Section 4.0 pertains to first time applicants, meaning people without a certificate. Mr. Maloney stated that Mr. Esworthy has a certificate and needs to demonstrate experience under Section 5.0 of the Rules and Regulations instead.

The Board denied Mr. Esworthy's argument based off Section 5.0 of the Rules and Regulations.

A motion was made by Ms. Houck, seconded by Mr. McManus to deny the argument brought forward by Mr. Esworthy. The motion carried unanimously.

#### Letter from Rakesh Misra

Ms. Brown presented the Board with a letter from Rakesh Misra. Mr. Misra is requesting that the Board consider his request for CPA Certificate without completing a bachelor's degree and 150 college credits.

A motion was made by Mr. McManus, seconded by Mr. Pippin to deny the request. The motion carried unanimously.

### **OTHER BUSINESS BEFORE THE BOARD**

#### Update on ALD

There are no updates on the ALD.

#### Review of CPA Permit to Application

Ms. Brown informed the Board that the amended CPA Permit application is now available online.

### **PUBLIC COMMENT**

### **NEXT SCHEDULED MEETING**

The next meeting will be held January 20, 2016 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Mr. McManus, seconded by Mr. Pippin to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 9:58 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style with a large initial "L" and a long, sweeping underline.

LaTonya Brown  
Administrative Specialist II